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Retired seniors: look for the ▼ symbol

If you are a retired senior, the ▼ symbol in this forms book and the *General Income Tax and Benefit Guide* will help you find information on the **most common** types of pension income, as well as deductions and credits that you may be entitled to.

If you received income or want to claim deductions or credits that are **not identified** with the ▼ symbol, read the information for those types of income, deductions, or credits in this forms book and the guide.

What's new for 2016?

The income levels and most of the non-refundable tax credits used to calculate your Saskatchewan income tax have changed.

The Saskatchewan overseas employment tax credit has been eliminated and removed from Form SK428, *Saskatchewan Tax and Credits*.

The rate used to calculate the dividend tax credit for other than eligible dividends has changed.

The active families benefit and Form SK479, *Saskatchewan Credits*, have been eliminated.

Form SK428, *Saskatchewan Tax and Credits*, reflects these changes.

General information

Saskatchewan low-income tax credit

This credit is a non-taxable amount paid to help Saskatchewan residents with low and modest incomes. This amount is combined with the quarterly payments of the federal GST/HST credit. For more information on the payment amounts, go to cra.gc.ca/bnfts/rltd_prgrms/sk-eng.html.

There is no need to apply for the GST/HST credit, including the Saskatchewan low-income tax credit. When you file your income tax and benefit return, the Canada Revenue Agency (CRA) will determine your eligibility and tell you if you are entitled to receive the credit.

File your return – You (and your spouse or common-law partner) need to file your 2016 return(s) to receive the Saskatchewan low-income tax credit. The information you give on your return(s) will determine what amount you will be entitled to receive starting in July 2017. To ensure timely delivery of payments, file your 2016 return(s) by April 30, 2017.

This credit is fully funded by the Province of Saskatchewan.

For more information, call the CRA at **1-800-387-1193**.

For more information

If you have questions about **Saskatchewan income tax and credits** (including the labour-sponsored venture capital tax credit), visit the CRA website at cra.gc.ca or call the CRA at **1-800-959-8281**.

To get forms, go to cra.gc.ca/forms.

If you have questions about applying for the **Graduate Retention Program** or about the *Graduate Retention Program Eligibility Certificate*, contact:

Saskatchewan Ministry of Advanced Education
Student Services and Program Development Branch
1120, 2010 12th Avenue
Regina SK S4P 0M3

Call: **1-800-597-8278**, or **306-787-5620** (in Regina)

For other questions about the Graduate Retention Program, call the CRA.

Completing your Saskatchewan forms

All the information you need to complete your Form SK428, *Saskatchewan Tax and Credits*, is included on the following pages.

You will find two copies of Form SK428 in this book. Attach a completed copy of Form SK428 to your return.

The terms **spouse** and **common-law partner** are defined in the *General Income Tax and Benefit Guide*.

The term **end of the year** means December 31, 2016, the date you left Canada if you emigrated in 2016, or the date of death for a person who died in 2016.

Tax Tip

You should calculate your federal tax first since many rules for calculating Saskatchewan tax are based on the federal *Income Tax Act*.

Form SK428, *Saskatchewan Tax and Credits*

Complete Form SK428 if you were a resident of Saskatchewan at the end of the year.

If you had income from a business (including income you received as a limited or non-active partner), and the business has a permanent establishment outside Saskatchewan, complete Form T2203, *Provincial and Territorial Taxes for 2016 – Multiple Jurisdictions*, instead of completing Form SK428.

You also have to complete Form SK428 if you were a non-resident of Canada in 2016 and you earned income from employment in Saskatchewan or received income from a business with a permanent establishment only in Saskatchewan.

Step 1 – Saskatchewan non-refundable tax credits

The eligibility criteria and rules for claiming most of the Saskatchewan non-refundable tax credits are the same as for the federal non-refundable tax credits. However, **the value and calculation of some Saskatchewan non-refundable tax credits are different from the corresponding federal credits.**

Newcomers to Canada and emigrants

If you prorated any of the amounts you claimed on lines 300 to 306, 315, 316, 318, 324, and 326 of your federal Schedule 1, you have to prorate the corresponding provincial amounts on lines 5804 to 5820, 5840, 5844, 5848, 5860, and 5864. Also, you may have to prorate the amounts on lines 5821 and 5822.

▼Line 5804 – Basic personal amount

Claim \$15,843.

▼Line 5808 – Age amount

You can claim this amount if you were 65 years of age or older on December 31, 2016, and your net income (line 236 of your return) is less than \$68,101.

If your net income is:

- \$35,927 or less, enter \$4,826 on line 5808; or
- more than \$35,927 but less than \$68,101, complete the calculation for line 5808 on the *Provincial Worksheet* in this book.

Tax Tip

You may be able to transfer all or part of your age amount to your spouse or common law partner or to claim all or part of his or her age amount. For more information, read line 5864.

▼Line 5812 – Spouse or common-law partner amount

You can claim this amount if the rules are met for claiming the amount on line 303 of federal Schedule 1 and your spouse's or common-law partner's net income (line 236 of his or her return, or the amount that it would be if he or she filed a return) is less than \$17,428.

Complete the calculation on Form SK428, and enter the amount on line 5812.

Note

Enter your marital status and the information about your spouse or common-law partner (including his or her net income, even if it is zero) in the "Identification" area on page 1 of your return.

Line 5816 – Amount for an eligible dependant

You can claim this amount if the rules are met for claiming the amount on line 305 of federal Schedule 1 and your dependant's net income (line 236 of his or her return, or the amount that it would be if he or she filed a return) is less than \$17,428.

Complete the calculation on Form SK428, and enter the amount on line 5816.

Note

If you were a single parent on December 31, 2016, and you choose to include all universal child care benefit amounts you received in 2016 in the income of your dependant, include this amount in the calculation of his or her net income.

Line 5820 – Amount for infirm dependants age 18 or older

You can claim this amount if the rules are met for claiming the amount on line 306 of federal Schedule 1 and your dependant's net income (line 236 of his or her return, or the amount that it would be if he or she filed a return) is less than \$15,957.

Note

You may be able to claim an amount on this line even if you claimed an amount on line 5816.

Complete the calculation for line 5820 on the *Provincial Worksheet* in this book.

Line 5821 – Amount for dependent children born in 1998 or later

You can claim this amount if you lived in Saskatchewan at the end of the year and you had a dependent child for whom **all** of the following conditions apply:

- the child was less than 18 years of age at any time in 2016;
- the child lived with you at the end of the year (or on the date of death for a child who died in 2016); and
- no one has received a special allowance under the *Children's Special Allowances Act* for the child.

You cannot claim this credit if anyone made a claim for the child as an eligible dependant on line 5816 or as a spouse or common-law partner on line 5812.

If you have a spouse or common-law partner, only one of you can claim this credit. When both are eligible to make this claim, the person with the **lower** taxable income must make the initial claim. The other person may claim any unused amount by completing Schedule SK(S2), *Provincial Amounts Transferred From Your Spouse or Common-law Partner*, and attaching it with his or her return.

Enter beside box 6370 the number of dependent children you have who were born in 1998 or later. Claim \$6,010 on line 5821 for **each** dependent child. Give details of your dependent children in the chart on Form SK428.

Tax Tip

You may be able to transfer all or part of your amount for dependent children born in 1998 or later to your spouse or common-law partner. Similarly, you may be able to claim all or part of his or her amount for dependent children born in 1998 or later. For more information, read line 5864.

▼**Line 5822 – Senior supplementary amount**

You can claim this amount if you were 65 years of age or older in 2016 and you lived in Saskatchewan at the end of the year. You can claim it regardless of your net income.

Claim \$1,274 on line 5822.

If you are completing a return for a person who died in 2016, you can claim this amount if the person was 65 years of age before the date of death and he or she lived in Saskatchewan on the date of death.

Tax Tip

You may be able to transfer all or part of your senior supplementary amount to your spouse or common-law partner. Similarly, you may be able to claim all or part of his or her senior supplementary amount. For more information, read line 5864.

Line 5824 – CPP or QPP contributions through employment

Enter on this line the amount you claimed on line 308 of your federal Schedule 1.

Line 5828 – CPP or QPP contributions on self-employment and other earnings

Enter on this line the amount you claimed on line 310 of your federal Schedule 1.

Line 5832 – Employment insurance premiums through employment

Enter on this line the amount you claimed on line 312 of your federal Schedule 1.

Line 5829 – Employment insurance premiums on self-employment and other eligible earnings

Enter on this line the amount you claimed on line 317 of your federal Schedule 1.

Line 5837 – Home buyers' amount

You can claim this amount if the rules are met for claiming the amount on line 369 of federal Schedule 1. However, if you received a loan through the Graduate Retention Program First Home Plan, then you may **not** claim the Saskatchewan home buyers' amount.

You can claim an amount of \$10,000 for the purchase of a qualifying home.

A qualifying home must be registered in your and/or your spouse's or common-law partner's name with the Land Titles Registry and must be located in Saskatchewan.

The claim can be split between you and your spouse or common-law partner, but the combined total cannot be more than \$10,000.

When more than one individual is entitled to the amount (for example, when two people jointly buy a home), the total of all amounts claimed cannot be more than \$10,000.

Supporting documents – Do **not** submit any supporting documents at the time of filing your tax return. Keep them in case we ask to see them later.

▼**Line 5836 – Pension income amount**

You can claim this amount if you met the rules for claiming the amount on line 314 of federal Schedule 1.

The amount you can claim on line 5836 is the amount on line 314 of your federal Schedule 1 or \$1,000, whichever is less.

Note

Only residents of Saskatchewan are eligible for this amount. If you are not a resident of Saskatchewan, you cannot claim this non-refundable tax credit in calculating your Saskatchewan tax even though you may have received income from a source inside Saskatchewan in 2016.

Line 5840 – Caregiver amount

You can claim this amount if the rules are met for claiming the amount on line 315 of federal Schedule 1 and your dependant's net income (line 236 of his or her return, or the amount that it would be if he or she filed a return) is less than \$25,274.

Complete the calculation for line 5840 on the *Provincial Worksheet* in this book.

▼**Line 5844 – Disability amount (for self)**

You can claim this amount if you met the rules for claiming the amount on line 316 of federal Schedule 1.

If you were **18 years of age or over** at the end of the year, enter \$9,334 on line 5844.

If you were **under 18 years of age** at the end of the year, you may be eligible to claim a supplement up to a maximum of \$9,334 in addition to the base amount of \$9,334. Complete the calculation for line 5844 on the *Provincial Worksheet* in this book.

Line 5848 – Disability amount transferred from a dependant

You can claim this amount if the rules are met for claiming the amount on line 318 of federal Schedule 1.

Complete the calculation for line 5848 on the *Provincial Worksheet* in this book.

Line 5852 – Interest paid on your student loans

Enter on this line the amount you claimed on line 319 of your federal Schedule 1.

Line 5856 – Your tuition and education amounts

Complete Schedule SK(S11), *Provincial Tuition and Education Amounts*.

Supporting documents – If you are filing electronically, keep all your documents in case we ask to see them later. If you are filing a **paper return**, attach your completed **Schedule SK(S11)**, but do not send your other documents. Keep all your documents in case we ask to see them later.

Transferring and carrying forward amounts

You may not need all of your 2016 tuition and education amounts to reduce your provincial income tax to zero. In this case, you can **transfer** all or some of the unused part to **one** person, either your spouse or common-law partner (who would claim it on line 5864) or your or your spouse's or common-law partner's parent or grandparent (who would claim it on line 5860).

You can only transfer an amount to your parent or grandparent, or your spouse's or common-law partner's parent or grandparent, if your spouse or common-law partner does not claim an amount for you on line 5812 or 5864.

To designate who can claim the transferred amount and to specify the amount this person can claim, complete the "Transfer/Carryforward of unused amount" section of Schedule SK(S11) to calculate the provincial amount available to transfer, as well as the related form:

- T2202A, *Tuition, Education, and Textbook Amounts Certificate*;
- TL11A, *Tuition, Education, and Textbook Amounts Certificate – University Outside Canada*;
- TL11B, *Tuition, Education, and Textbook Amounts Certificate – Flying School or Club*; or
- TL11C, *Tuition, Education, and Textbook Amounts Certificate – Commuter to the United States*.

The transferred amount may be different from the amount calculated for the same person on your federal Schedule 11. Enter the provincial amount you are transferring on line 20 of your Schedule SK(S11).

Tax Tip

If you are transferring an amount to a designated individual, only transfer the amount this person can use. That way, you can carry forward as much as possible to use in a future year.

Complete the "Transfer/Carryforward of unused amount" section of Schedule SK(S11) to calculate the amount you can **carry forward** to a future year. This amount corresponds to the part of your tuition and education amounts you do not need to use (and do not transfer) for the year.

Line 5860 – Tuition and education amounts transferred from a child

You can claim these amounts if the rules are met for claiming an amount on line 324 of federal Schedule 1.

Enter on line 5860 the total of all provincial amounts that each student has transferred to you as shown on his or her Form T2202A, TL11A, TL11B, or TL11C.

Notes

The student **must have entered this amount on line 20** of his or her Schedule SK(S11). He or she may have chosen to transfer an amount that is less than the available provincial amount. The student cannot transfer to you any unused tuition and education amounts carried forward from a previous year.

If you and the student were residents of different provinces or territories on December 31, 2016, special rules may apply. Contact the Canada Revenue Agency to determine the amount you can claim on line 5860.

Other rules may apply if the student has a spouse or a common-law partner. Read line 324 in the *General Income Tax and Benefit Guide*.

Supporting documents – If you are filing electronically or filing a **paper return**, do not send any documents. Keep all your documents in case we ask to see them later. The **student** must attach Schedule SK(S11) to his or her paper return.

▼Line 5864 – Amounts transferred from your spouse or common-law partner

You can claim these amounts if the rules are met for claiming an amount on line 326 of federal Schedule 1.

As a resident of Saskatchewan, you can also claim a transfer of the unused part of your spouse's or common-law partner's amount for dependent children born in 1998 or later and senior supplementary amount.

Complete Schedule SK(S2), *Provincial Amounts Transferred From Your Spouse or Common-law Partner*, and attach a copy to your return.

▼Line 5868 – Medical expenses for self, spouse or common-law partner, and your dependent children born in 1999 or later

The medical expenses you can claim on line 5868 are the same as those you can claim on line 330 of your federal Schedule 1. They have to cover the **same 12-month period** ending in 2016, and no one claimed them on a 2015 return.

Line 5872 – Allowable amount of medical expenses for other dependants

In addition to the medical expenses claimed on line 5868, you can also claim medical expenses for other dependants.

The medical expenses you can claim on line 5872 are the same as those you can claim on line 331 of your federal Schedule 1. They have to cover the **same 12-month period** ending in 2016, and no one claimed them on a 2015 return.

▼Line 5896 – Donations and gifts

Enter the amounts from lines 16 and 17 of your federal Schedule 9 and multiply them by the rates on lines 29 and 30 of Form SK428.

Step 2 – Saskatchewan tax on taxable income

Enter on line 33 your taxable income from line 260 of your return. Complete the appropriate column depending on the amount entered.

Step 3 – Saskatchewan tax

Line 42 – Saskatchewan farm and small business capital gains tax credit

If you reported capital gains in 2016 from the disposition of qualified farm property or qualified small business corporation shares, and you were a resident of Saskatchewan at the end of the year, you may qualify for this tax credit.

To claim this credit, complete Form T1237, *Saskatchewan Farm and Small Business Capital Gains Tax Credit*. You can get this form from the CRA's website or by contacting us (read "For more information" on page 2 of this book).

Enter on line 42 of Form SK428 the amount from line 32 of Form T1237.

Supporting documents – If you are filing electronically, keep all your documents in case we ask to see them later. If you are filing a **paper return**, attach your Form T1237.

Line 44 – Saskatchewan tax on split income

If you have to pay federal tax on split income on line 424 of your federal Schedule 1, complete Part 2 of Form T1206, *Tax on Split Income*, to calculate the Saskatchewan tax that applies to this income.

Form T1206 also contains a special rule that applies to the amount you enter on line 428 of your return. For more information on tax on split income, see the *General Income Tax and Benefit Guide*.

Line 51 – Saskatchewan additional tax for minimum tax purposes

If you have to pay federal minimum tax as calculated on Form T691, *Alternative Minimum Tax*, you will also have to determine your Saskatchewan additional tax for minimum tax purposes.

To do this, complete the calculation on line 51 of Form SK428.

For more information about minimum tax, see the *General Income Tax and Benefit Guide*.

Line 53 – Provincial foreign tax credit

If your federal foreign tax credit on non-business income is less than the related tax you paid to a foreign country, you may be eligible to claim a provincial foreign tax credit.

To claim this credit, complete Form T2036, *Provincial or Territorial Foreign Tax Credit*. You can get this form from the CRA's website or by contacting us (read "For more information" on page 2 of this book).

Enter on line 53 of Form SK428 the amount from line 5 of Form T2036.

Supporting documents – If you are filing electronically, keep all your documents in case we ask to see them later. If you are filing a **paper return**, attach your Form T2036.

Lines 55 and 56 – Political contribution tax credit

You can claim this credit if you contributed to a registered Saskatchewan political party or to an independent candidate in a Saskatchewan provincial election.

Only claim amounts from your official receipts for 2016. Official receipts can be issued only for contributions of at least \$25.

How to claim

Enter the total of your official receipts for Saskatchewan political contributions on line 55 of Form SK428, and calculate the amount to enter on line 56 as follows:

- If the total of your official receipts is **more than \$1,275**, enter \$650 on line 56 of Form SK428.
- If the total of your official receipts is **not more than \$1,275**, complete the calculation for line 56 on the *Provincial Worksheet* in this book.

Supporting documents – If you are filing electronically, keep all your documents in case we ask to see them later. If you are filing a **paper return**, for each contribution attach the official receipt signed by an official agent of the political party or independent candidate.

Lines 58 to 60 – Labour-sponsored venture capital tax credit

You can claim this credit if you were a resident of Saskatchewan at the end of the year and you made an eligible investment in a labour-sponsored venture capital corporation that invests in small and medium-size businesses.

You can claim a credit for investments made in 2016 (that you did not claim a credit for on your 2015 return) or in the first 60 days of 2017.

If a registered retirement savings plan (RRSP) for a spouse or common-law partner became the first registered holder of the share, either the RRSP contributor or annuitant may claim this credit for that share.

If you invested in a **Saskatchewan provincially-registered** labour-sponsored venture capital corporation, enter the credit shown in box "Tax Credit (Provincial)" of Slip T2C (Sask.), *Saskatchewan Tax Incentives* (issued by the Saskatchewan Ministry of the Economy), to a maximum of \$1,000, on line 58 of Form SK428.

If you invested in a labour-sponsored venture capital corporation that is **registered federally**, enter the amount shown in box "Tax Credit (Provincial)" of Slip T2C (Sask.), *Saskatchewan Tax Incentives* (issued by the Saskatchewan Ministry of the Economy), to a maximum of \$1,000, on line 59 of Form SK428.

The maximum labour-sponsored venture capital tax credit you can claim on line 60 of Form SK428 is \$1,000.

Tax Tip

To find out about claiming the federal labour-sponsored funds tax credit, read lines 413 and 414 in the *General Income Tax and Benefit Guide*.

If you have questions about the tax credit Slip T2C (Sask.), contact the broker from whom you purchased the labour-sponsored venture capital shares.

Supporting documents – If you are filing electronically, keep all your documents in case we ask to see them later. If you are filing a **paper return**, attach your Slip T2C (Sask.).

Lines 63 to 67 – Saskatchewan employee's tools tax credit

You can claim this credit if you were a resident of Saskatchewan at the end of 2016 and as a condition of your employment you were required to **provide eligible tools** for use in an eligible trade occupation.

To claim this credit, complete Form T1284, *Saskatchewan Employee's Tools Tax Credit*. You can get this form from the CRA's website or by contacting us (read "For more information" on page 2 of this book).

Enter on line 63 of Form SK428 the one-time trade entry credit from part 3 of Form T1284.

If your 2015 notice of assessment or notice of reassessment indicates an unused one-time trade entry credit, enter this amount on line 64 of Form SK428.

Enter on line 65 of Form SK428 the annual maintenance credit from part 4 of Form T1284.

If you do not need all of your 2016 one-time trade entry credit to reduce your provincial tax to zero, you can carry forward any unused amount for two years.

Supporting documents – If you are filing electronically, keep all your documents in case we ask to see them later. If you are filing a **paper return**, attach your Form T1284.

Lines 69 to 71 – Saskatchewan mineral exploration tax credit

You can claim this credit if you purchased shares from a mining exploration corporation in 2016. The company's exploration expense must be in Saskatchewan.

The credit is 10% of the eligible expenses, and it will be used to reduce your Saskatchewan tax in the year in which

it is claimed. Any unused amounts can be carried forward for 10 years or carried back for 3 years.

Enter on line 69 of Form SK428 the total of the credits shown on each Slip SK-METC, *Mineral Exploration Tax Credit Certificate*, for 2016, you received from mining exploration corporations that incurred qualifying expenses in Saskatchewan.

If you received a Form T5013, *Statement of Partnership Income*, with an amount in box 198, use only the amounts shown on your SK-METC slips to make this claim.

If your 2015 notice of assessment or notice of reassessment indicates an unused mineral exploration tax credit, enter this amount on line 70 of Form SK428.

Unused mineral exploration tax credit (lines 75 to 80)

If you cannot use all of your tax credit and you want to carry back the unused amount to previous years, use the chart for lines 75 to 80 on Form SK428 to calculate the available amount.

Enter on line 78 of Form SK428 any part of this amount that you want to carry back to reduce your 2015 Saskatchewan tax. Enter on line 79 any amount you want to carry back to 2014 and on line 80 any amount you want to carry back to 2013.

Any unused amount not carried back to a previous year on line 78, 79, or 80 will be shown on your 2016 notice of assessment or notice of reassessment.

Supporting documents – If you are filing electronically, keep all your documents in case we ask to see them later. If you are filing a **paper return**, attach your slips SK-METC.

Line 73 – Saskatchewan graduate tuition tax credit

You can claim this credit if you were a resident of Saskatchewan at the end of 2016 and you met **all** of the following conditions:

- you met the necessary qualifications for completing an eligible program at an eligible educational institution; and
- you applied for and obtained a *Graduate Retention Program Eligibility Certificate* from the Saskatchewan Ministry of Advanced Education.

You will be entitled to credits over a seven-year period based on your eligible tuition amount, beginning the tax year shown on your *Graduate Retention Program Eligibility Certificate*, as long as you file a return as a resident of Saskatchewan for each year of your entitlement.

Your credits will be calculated at the following rates:

- 10% of your total eligible tuition amount will be allowable in each of the first four years; and
- 20% of your total eligible tuition amount will be allowable in each of the three years following the first four years.

You can carry forward any unused credit for nine years after the year of graduation. Credits not used within this time period will expire.

The total amount of graduate tuition tax credits you can claim is \$20,000 (lifetime maximum).

To claim this credit, complete Form RC360, *Saskatchewan Graduate Retention Program*. You can get this form from the CRA's website or by contacting us (read "For more information" on page 2 of this book). File this form with your return for the year of graduation (as stated on the eligibility certificate).

Note

Attach your *Graduate Retention Program Eligibility Certificate* with your return filed **for the year of graduation**. Otherwise, it may be disallowed.

If you received a *Graduate Retention Program Eligibility Certificate* for any tax year from 2008 to 2015, and did not claim the tax credit for the year shown on the certificate, you have to send an adjustment request to the CRA. The CRA will determine your eligibility for the tax credit for each of the years that you filed a Saskatchewan return.

If you were not a resident of Saskatchewan in the year of graduation, **do not file** a Saskatchewan return for that year. Instead, send your certificate to the CRA with a request to

adjust your account to reflect your eligibility beginning the year of graduation. If you are still entitled, the tax credit will be applied at the applicable rate starting the year you moved to Saskatchewan.

Your 2016 notice of assessment or notice of reassessment will indicate the amount of Saskatchewan graduate tuition tax credit available for 2017. This amount will include, if applicable, any unused credit from 2016.

Supporting documents – If you are filing electronically, keep all your documents in case we ask to see them later. If you are filing a **paper return**, attach your Form RC360, your 2016 *Graduate Retention Program Eligibility Certificate*, and the receipts that support your tuition amount.

Note

If you graduated in 2006 or 2007, and you met the graduate tax exemption eligibility criteria, you may have received a *Tuition Rebate Eligibility Certificate* for 2008 to claim rebates under the graduate retention program. If you did not claim that rebate on your 2008 return, you have to send an adjustment request for your 2008 return to the CRA.